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E1

16. (Amended) A pharmaceutical formulation comprising: spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation, wherein said core has an aspect ratio of less than 3 and further wherein no more than 25 wt.-% of the particles are less than 25 micrometers and no more than 2 wt.-% of the particles are over 250 micrometers.

E2

27. (Amended) A method of preparing a formulation of spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation the method comprising:

mixing said core element and said coating in a diluent to form a mixture; and

spray drying said mixture to form a powder wherein said core has an aspect ratio of less than 3 and wherein no more than 25 wt.-% of particles are less than 25 micrometers and no more than 2 wt.-% of particles are over 250 micrometers.

REMARKS

Claims 16 and 27 have been amended without prejudice. No new matter is included. Amended claims 16 and 27 are supported by at least page 3 of the specification as originally filed.

The present invention is in a pharmaceutical formulation. Prior to the present invention, the preferred method of production of microcapsules was by spray drying from a